

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF CASCADE, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16203100500000</b>  <b>CITY OF CASCADE</b>  <b>320 1ST AVE W</b>  <b>CASCADE IA 52033</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	596,656		596,656	565,721
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	596,656		596,656	565,721
Delinquent property taxes	0		0	
TIF revenues	660,322		660,322	651,202
Other city taxes	274,583	0	274,583	256,089
Licenses and permits	28,779	0	28,779	7,600
Use of money and property	16,388	127,151	143,539	20,264
Intergovernmental	491,023	0	491,023	754,943
Charges for fees and service	333,375	3,715,686	4,049,061	4,360,489
Special assessments	2,639	0	2,639	6,726
Miscellaneous	30,733	0	30,733	24,150
Other financing sources	2,911,381	69,386	2,980,767	4,280,957
<b>Total revenues and other sources</b>	5,345,879	3,912,223	9,258,102	10,928,141
<b>Expenditures and Other Financing Uses</b>				
Public safety	279,218	0	279,218	299,778
Public works	436,260	0	436,260	457,387
Health and social services	0	0	0	0
Culture and recreation	224,253	0	224,253	224,871
Community and economic development	25,898	0	25,898	28,264
General government	246,641	0	246,641	249,077
Debt service	423,426	0	423,426	425,041
Capital projects	1,142,322	0	1,142,322	2,522,075
<b>Total governmental activities expenditures</b>	2,778,018	0	2,778,018	4,206,493
Business type activities	0	3,297,015	3,297,015	3,938,216
<b>Total ALL expenditures</b>	2,778,018	3,297,015	6,075,033	8,144,709
Other financing uses, including transfers out	1,901,199	323,339	2,224,538	2,280,957
<b>Total ALL expenditures/And other financing uses</b>	4,679,217	3,620,354	8,299,571	10,425,666
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	666,662	291,869	958,531	502,475
Beginning fund balance July 1, 2015	947,515	4,630,311	5,577,826	5,313,786
Ending fund balance June 30, 2016	1,614,177	4,922,180	6,536,357	5,816,261

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 259,863	Other long-term debt	\$ 0
Revenue debt	\$ 2,385,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 2,089,800		
		General obligation debt limit	\$ 7,004,538

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Danielle Hartke	_____	563	852-3114
Signature of Mayor or other City official (Name and Title)		Date signed	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CASCADE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	575,975	20,681					596,656			596,656	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	575,975	20,681		0	0		596,656		T01	596,656	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	575,975	20,681		0	0	0	596,656			596,656	6			
7	<b>TIF revenues</b>			660,322				660,322		T01	660,322	7			
8	<b>Other city taxes</b>							0		T15	0	8			
9	Utility tax replacement excise taxes							0		T15	0	9			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10			
11	Parimutuel wager tax							0		C30	0	11			
12	Gaming wager tax							0		T19	0	12			
13	Mobile home tax							0		T19	0	13			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		274,583					274,583		T09	274,583	14			
16	<b>TOTAL OTHER CITY TAXES</b>	0	274,583	0	0	0	0	274,583	0		274,583	15			
17	<b>Section B - LICENSES AND PERMITS</b>	28,779						28,779		T29	28,779	16			
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
19	Interest	13,338						13,338	31,909	U20	45,247	18			
20	Rents and royalties	600						600	1,484	U40	2,084	19			
21	Other miscellaneous use of money and property	2,450						2,450	93,758	U20	96,208	20			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	16,388	0	0	0	0	0	16,388	127,151		143,539	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development			6,495				6,495		B50	6,495	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	6,495	0	0	0	6,495	0		6,495	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CASCADE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		266,808					266,808		C46	266,808	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants					186,076		186,076		C89	186,076	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	266,808	0	0	186,076	0	452,884	0		452,884	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	6,440						6,440		D89	6,440	64				
65	Township contributions	25,204						25,204		D89	25,204	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	31,644	0	0	0	0	0	31,644	0		31,644	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	31,644	266,808	6,495	0	186,076	0	491,023	0		491,023	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	337,831	A91	337,831	73				
74	Sewer							0	424,498	A80	424,498	74				
75	Electric							0	2,029,656	A92	2,029,656	75				
76	Gas							0	923,701	A93	923,701	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	196,559						196,559		A81	196,559	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CASCADE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	75,550						75,550		A89	75,550	93				
94	Sidewalk street repair charges	3,325						3,325		A44	3,325	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	35,516						35,516		A61	35,516	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Cable Ads/Utility Share/Farm Board/Ems Ins Reimb	22,425						22,425			22,425	103				
104	TOTAL CHARGES FOR SERVICE	333,375	0	0	0	0	0	333,375	3,715,686		4,049,061	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				2,639			2,639		U01	2,639	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	2,554						2,554		U99	2,554	108				
109	Deposits and sales/fuel tax refunds	3,516						3,516		U99	3,516	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	1,208						1,208		U30	1,208	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	9,851				13,604		23,455			23,455	113				
114	Police Reports							0			0	114				
115	Copies							0			0	115				
116	Alley Leases							0			0	116				
117	McKinley Spec Assess							0			0	117				
118	Library Books							0			0	118				
119	Insurance Dividend							0			0	119				
120	TOTAL MISCELLANEOUS	17,129	0	0	0	13,604	0	30,733	0		30,733	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CASCADE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,003,290	562,072	666,817	2,639	199,680	0	2,434,498	3,842,837		6,277,335	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					756,229		756,229		NR	756,229	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	476,665	5,040		68,249	883,937		1,433,891	69,386		1,503,277	127		
128	Internal TIF loans and transfers in				350,261	371,000		721,261			721,261	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	476,665	5,040	0	418,510	2,011,166	0	2,911,381	69,386		2,980,767	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,479,955	567,112	666,817	421,149	2,210,846	0	5,345,879	3,912,223		9,258,102	132		
133												133		
134	Beginning fund balance July 1, 2015	1,637,020	170,345	364,873	2,277	-1,227,000		947,515	4,630,311		5,577,826	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,116,975	737,457	1,031,690	423,426	983,846	0	6,293,394	8,542,534		14,835,928	136		
137												137		
138												138		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF CASCADE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	187,761	1,386					189,147		E62	189,147	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	67						67		E89	67	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	301						301		E59	301	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	31,168						31,168		E24	31,168	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	58,535						58,535		E32	58,535	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	277,832	1,386		0	0	0	279,218			279,218	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CASCADE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	27,293	135,611					162,904		E44	162,904	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		35,584					35,584		E44	35,584	48
49	Traffic control safety — Current operation		5,278					5,278		E44	5,278	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		26,196					26,196		E44	26,196	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	206,298						206,298		E81	206,298	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	233,591	202,669		0	0	0	436,260			436,260	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CASCADE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CASCADE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	113,353						113,353		E52	113,353	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	51,418						51,418		E61	51,418	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	59,482						59,482		E61	59,482	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	224,253	0		0	0	0	224,253			224,253	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			25,898				25,898		E89	25,898	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	0	25,898	0	0	0	25,898			25,898	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CASCADE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,876						10,876		E29	10,876	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	122,561	561					123,122		E23	123,122	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,650						1,650		E89	1,650	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,506						11,506		E25	11,506	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	99,487						99,487		E31	99,487	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	246,080	561	0	0	0	0	246,641			246,641	176
177	Section G — DEBT SERVICE				423,426			423,426			423,426	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	423,426	0	0	423,426			423,426	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	1st Ave Trial					421,580		421,580			421,580	184
185	Street Improv & Hwy 136					10,154		10,154			10,154	185
186	Water Sys & WWTP & Pool					710,588		710,588			710,588	186
187	Subtotal Regular Capital Projects	0	0			0	1,142,322	0			1,142,322	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,142,322	0	1,142,322			1,142,322	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	981,756	204,616	25,898	423,426	1,142,322	0	2,778,018			2,778,018	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CASCADE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								330,505	E91	330,505	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								171,137	E80	171,137	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,798,509	E92	1,798,509	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								803,067	E93	803,067	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								-943	E81	-943	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CASCADE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								194,740		194,740	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								3,297,015		3,297,015	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	981,756	204,616	25,898	423,426	1,142,322	0	2,778,018	3,297,015		6,075,033	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	817,169	247,005			115,764		1,179,938	323,339		1,503,277	255
256	Internal TIF loans/repayments and transfers out			721,261				721,261			721,261	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	817,169	247,005	721,261	0	115,764	0	1,901,199	323,339		2,224,538	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,798,925	451,621	747,159	423,426	1,258,086	0	4,679,217	3,620,354		8,299,571	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable							0			0	263
264	Restricted		285,836	284,531				570,367			570,367	264
265	Committed	738,465						738,465			738,465	265
266	Assigned	579,585				-274,240		305,345			305,345	266
267	Unassigned							0			0	267
268	<b>Total Governmental</b>	1,318,050	285,836	284,531	0	-274,240	0	1,614,177			1,614,177	268
269	<b>Proprietary</b>								4,922,180		4,922,180	269
270	<b>Total ending fund balance June 30, 2016</b>	1,318,050	285,836	284,531	0	-274,240	0	1,614,177	4,922,180		6,536,357	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,116,975	737,457	1,031,690	423,426	983,846	0	6,293,394	8,542,534		14,835,928	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CASCADE</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		775,154

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 875,000	29U \$	39U \$ 45,000	49U \$	49U \$	49U \$ 830,000	49U \$	I91 \$ 23,810
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U 1,465,000	29U	39U 140,000	49U	49U	49U 1,325,000		I92 54,740
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. 2012B GO	19U 2,640,000	29U	39U 340,000	49U	49U 2,070,000	49U 230,000	49U	I89 39,970
11. AMBULANCE	19U 270,163	29U	39U 40,000	49U 230,163	49U	49U	49U	I89 5,973
12. 2006 ST IMPROV	19U 15,660	29U	39U 15,660	49U 0	49U	49U	49U	I89 775
13. 08/09 ST IMPROV	19U 66,000	29U	39U 16,500	49U 29,700	49U 19,800	49U	49U	I89 2,607
14.	19U	29U	39U	49U	49U	49U	49U	I89
<b>Total long-term debt</b>	<b>5,331,823</b>	<b>0</b>	<b>597,160</b>	<b>259,863</b>	<b>2,089,800</b>	<b>2,385,000</b>	<b>0</b>	<b>127,875</b>

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	<b>140,090,761</b>	x .05 = \$	<b>7,004,538</b>

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 6,536,357	\$			<b>6,536,357</b>
REMARKS					V98